

# State of Illinois PROPERTY TAX APPEAL BOARD

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Minutes of the Property Tax Appeal Board Meeting Held on July 12, 2016 Des Plaines, Illinois

1. Roll Call: Chairman Mauro Glorioso; Jim Bilotta; Kevin Freeman; and Robert J. Steffen.

**Staff:** Louis G. Apostol, JD, CAE, Executive Director & General Counsel;

Steve Waggoner, Chief Administrative Law Judge

Dianne Lerman, Recording Secretary.

**Guests:** Michael Griffin, Attorney;

Edward Richards, Pro Se Taxpayer

Mr. Glorioso convened the meeting at 10:10 a.m.

#### 2. Approval of Board Minutes from the June 14, 2016 Meeting:

Mr. Bilotta moved to approve the Board Minutes of Jun 14, 2016 as presented.

Mr. Steffen seconded the Motion and it carried 4-0.

#### 3. Adoption or Amendments to the Agenda:

Mr. Steffen moved to amend the order of the Agenda to allow Item 5. Discussion of Motions, Item nn, (with Motions filed) to move to the front of the Agenda as item 3-a. Two additional Motions were added to the Agenda under Item nn. 12-23893-C-2 and 11-24226-I-3. Mr. Freeman seconded the Motion and it carried 4-0.

#### 3. - a. Discussion of Motions:

nn. William Erfurt: #15-00576-R-1 (Will) Steve & Lisa Zielke: #15-00577-R-1 (Will) Rebecca Rolnik: #15-00578-R-1 (Will) Phillip Mitchell: #15-00579-R-1 (Will)

Phillip Mitchell: #15-00579-R-1 (Will) Laura Michals: #15-00580-R-2 (Will) Domonika Marek: #15-00582-R-1 (Will)

William Erfut BCT Properties: #15-00583-R-1 (Will)

Erfurt – BCT Properties: #15-00584-R-1 (Will) Erfurt – BCT Properties: #15-00585-R-1 (Will)

William Erfurt: #15-00586-R-1 (Will) William Erfurt: #15-00587-R-1 (Will)

Mr. Bilotta moved to reinstate and grant a final 30-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 4-0.

• William Pankiw: #12-23893-C-2 (Cook - Elk Grove)

Mr. Freeman moved to deny the request to reinstate the appeal. Mr. Steffen seconded the Motion and it carried 4-0.

• William Pankiw: #11-24226-I-3 (Cook – Elk Grove)

Mr. Freeman moved to grant a 30-day extension to file evidence. Mr. Steffen seconded the Motion and it carried 4-0.

## 4. Executive Director's Report

Mr. Apostol reviewed the agency's operations update and the status of the FY17 Budget. He reported that PTAB received the same budget appropriation as FY16. He also reported negotiations with AFSCME are still ongoing at this time and he and selected staff, continue to participate in monthly conference calls with Labor Relations.

Mr. Apostol reported that PTAB currently has (5) open positions and is utilizing 75-day Staff, at both the Des Plaines and Springfield Offices, to assist in reducing the backlog of appeals. He further reported he is working with CMS to recruit additional ALJs to handle the 10% increase in new appeal filings.

Mr. Apostol presented a follow up to the meeting with Cook County Commissioner, Michael Cabonargi & BOR Staff, who shared their experience with the BOR's On-Line

Filing process. He reported PTAB and the CCBOR executive staff meet quarterly to review current administrative processes in an effort to improve workload demands.

Mr. Apostol reported all IT projects are moving forward this time. He stated PTAB has submitted its proposal for the On-Line Filing process to CMS IT and received approval at first level. He again reminded the Board that all prospective PTAB IT projects must be reviewed and approved by CMS before implementation. He again stated both the PTAB IT and CMS IT staff will be working together to develop new systems.

Mr. Apostol reported the first phase of the New Voice over Internet Protocol (VoIP) telephone installation is up and running successfully in the Springfield office. The next phase will include the Des Plaines office. He further reported PTAB will experience significant cost savings going forward and that the current CENTREX system is being phased out.

Mr. Apostol reported on his participation on the "Council of Counsels" meetings that are held on the 1<sup>st</sup> Thursday of the month.

Mr. Apostol reported PTAB continues to be current with all Governor's Office of Citizen Action inquiries and FOIA requests at this time.

Mr. Apostol reviewed the State of Illinois Code of Personal Conduct that was distributed to all staff.

Mr. Apostol reminded the Board the next meeting is scheduled for Tuesday, August 9<sup>th</sup> at 10:00 a.m., in Des Plaines.

Mr. Bilotta moved to accept the Executive Director's Report. Mr. Steffen seconded the Motion and it carried 4-0.

## 5. Discussion of Motions

a. Midwest Generation, LLC: #15-00682-I-3 (Will)
 Midwest Generation, LLC: #15-00683-I-3 (Will)
 Midwest Generation, LLC: #15-00684-I-3 (Will)
 Midwest Generation, LLC: #15-00284-I-3 (Tazewell)

Mr. Freeman moved to grant a 90-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

b. Abdul Junagadhwala: #15-24757-R-1 (Cook – Maine) Jim Kelly: #15-24759-R-1 (Cook – Maine) Mariola Krosniak: #15-24763-R-1 (Cook – Maine) Media Stream Wave: #15-24767-C-1 (Cook – Bremen)

UFP: #15-24841-C-3 (Cook – Elk Grove)

Fred Wickizer: #15-24843-R-1 (Cook – Rogers Park)

Michael Kalish & Vera Adams: #15-24844-R-1 (Cook – Rogers Park)

Leopold & Anna Nawrot: #15-24845-R-1 (Cook – Maine) Jessica & Kolman Nem: #15-24866-R-1 (Cook – Maine)

Erich Muellner: #15-24870-C-1 (Cook – Maine) Steve Rogin: #15-24875-C-2 (Cook – Evanston)

Geri Kubiesa Rea Properties: #15-24885-R-1 (Cook – Stickney)

Sophia Travlos: #15-24888-C-1 (Cook – Rogers Park) Kenneth Streckert: #15-24891-C-1 (Cook – Rogers Park) Constance Warnstedt: #15-24906-C-1 (Cook – Rogers Park)

Demetra Soter: #15-24909-R-1 (Cook – Rogers Park) Juana Ryan: #15-24911-R-1 (Cook – Rogers Park) Sheila Rodriguez: #15-24912-R-1 (Cook – Rogers Park) Violet Ortiz: #15-24916-R-1 (Cook – Rogers Park) Wayne Muldrow: #15-24920-R-1 (Cook – Rogers Park)

Joan Korach: #15-24921-R-1 (Cook – Rogers Park)
John Errera: #15-24924-R-1 (Cook – Rogers Park)

Larry Dieckmann: #15-24927-R-1 (Cook – Rogers Park)

John & George Boudouvas: #15-24929-R-1 (Cook – Rogers Park)

Mr. Freeman moved to grant a final 90-day extension in each of the appeals listed above. Mr. Steffen seconded the Motion and it carried 4-0.

c. Joseph Rotter: #15-22111-C-2 (Cook – Rogers Park) Joseph Rotter: #15-22063-C-3 (Cook – Rogers Park)

Mr. Freeman moved to grant a final 75-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

d. George Apostolakides: #15-20541-C-1 (Cook – Rogers Park) Raul Granados: #15-22375-C-1 (Cook – Lyons)

Mr. Bilotta moved to grant a final 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 4-0.

e. C.U.S.D. #5: #15-00407-C-3 (McLean) C.U.S.D. #5: #15-00408-C-3 (McLean)

Mr. Bilotta moved to grant a final 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 4-0.

f. Exeter Property Group: #15-01263-I-2 (Kane)

Mr. Bilotta moved to grant a final 60-day extension. Mr. Freeman seconded the Motion and it carried 4-0.

g. Thomas Mooncotch 191 Poplar, LLC: #15-01305-I-1 (Kane) Deb Schuldt Enterprises, LLC: #15-01452-C-1 (Kane)

Mr. Bilotta moved to grant a final 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 4-0.

h. Gerald & Rose McDonnell: #15-01234-R-1 (Kane)

Mr. Bilotta moved to grant a final 60-day extension. Mr. Freeman seconded the Motion and it carried 4-0.

i. Jason Benline: #15-00084-C-1 (McLean)

Mr. Bilotta moved to grant a final 60-day extension. Mr. Freeman seconded the Motion and it carried 4-0.

j. Duane Graff, Jr.: #15-22212-C-2 (Cook – Palos)

Mr. Bilotta moved to grant a final 60-day extension. Mr. Freeman seconded the Motion and it carried 4-0.

k. U.S. Carriers, Inc.: #15-00239-I-2 (Madison) Kraft Heinz Foods Co.: #15-00250-I-3 (Madison)

Mr. Freeman moved to grant the Madison County Board of Review a final-90 day extension in each of the appeals listed above.

1. Minooka C.H.S.D. #11 & Minooka C.C.S.D. #201: #14-02041-I-3 (Kendall)

Mr. Bilotta moved to grant the Kendall County Board of Review a final 90-day extension. Mr. Bilotta seconded the Motion and it carried 4-0.

m. The Villages of Indian Meadows Inc.: #15-00160-R-1 (Kankakee) BASF Corporation: #15-00261-I-3 (Kankakee)

Mr. Glorioso moved to grant the Kankakee County Board of Review a final 30-day extension for the Class 1 appeal and a final 60-day extension for the Class 3 appeal. Mr. Steffen seconded the Motion and it carried 4-0.

n. Petersen Health Systems, Inc.: #15-00693-C-2 (Peoria) RLI Insurance Company: #15-01137-C-2 (Peoria)

Mr. Freeman moved to grant the Peoria County Board of Review a final 90-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

o. Art Scheuler: #15-00462-I-2 (Kane) Gerald Bernat: #15-00466-C-2 (Kane)

Mr. Bilotta moved to grant the Kane County Board of Review a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

p. Ramon Carreno: #15-01801-R-1 (Winnebago)

Mr. Steffen moved to grant the Winnebago County Board of Review a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 4-0.

q. Kingston Hotel Group LLC: #14-03516-C-2 (St. Clair)

Mr. Freeman moved to grant a final 60-day extension to each of the Intervenors, O'Fallon C.C.S.D. #90, O'Fallon T.H.S.D. #203, and Southwestern Illinois College #522. Mr. Bilotta seconded the Motion and it carried 4-0.

r. First Midwest Bank: #15-20707-C-2 (Cook – Bremen)

Mr. Freeman moved to grant a final 90-day extension to Intervenor, Bremen C.H.S.D. #228. Mr. Steffen seconded the Motion and it carried 4-0.

s. Walgreens: #14-03560-C-3 (Jefferson)

Mr. Freeman moved to grant a final 90-day extension to Intervenors, Mount Vernon S.D. #80 and Mount Vernon T.H.S.D. #201. Mr. Steffen seconded the Motion and it carried 4-0.

t. Target Corporation: #15-20059-C-2 (Cook – Lemont)

Mr. Steffen moved to grant a final 60-day extension to Intervenor, Lemont H.S.D. #210. Mr. Glorioso seconded the Motion and it carried 4-0.

u. Sears Holdings Corporation: #14-30030-C-2 (Cook – Thornton)

Mr. Steffen moved to grant a final 90-day extension to Intervenor, City of Calumet City. Mr. Freeman seconded the Motion and it carried 4-0.

v. Alfred Klairmont Grand LLC: #14-27113-C-2 (Cook – Leyden)

Mr. Glorioso moved to grant a final 30-day extension to Intervenor, Veterans Park District. Mr. Freeman seconded the Motion and it carried 4-0.

w. KTR Capital Partners: #14-26418-I-2 (Cook – Proviso)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Hillside S.D. #93. Mr. Steffen seconded the Motion and it carried 4-0.

x. Gendell Partners 159<sup>th</sup> & LaGrange, LLC: #14-30877-C-2 (Cook – Orland)

Mr. Freeman moved to grant a final 60-day extension to Intervenors, Orland Fire Protection Dist., Orland Park Public Library, S.D. #135, S.D. #230, and Village of Orland Park. Mr. Steffen seconded the Motion and it carried 4-0.

y. John Gallagher & Henry: #14-28449-R-2 (Cook – Palos)

Mr. Steffen moved to grant a final 30-day extension to each of the Intervenors, Palos C.C.S.D. #118 and C.H.S.D. #230. Mr. Bilotta seconded the Motion and it carried 4-0.

z. Sears Holding Corporation: #14-29650-C-3 (Cook – Orland)

Mr. Steffen moved to grant a final 30-day extension to each of the Intervenors, C.H.S.D. #230, Orland Fire Protection Dist., Orland Park Public Library, Orland S.D. #135, and Village of Orland Park. Mr. Bilotta seconded the Motion and it carried 4-0.

aa. Kohl's Illinois, Inc.: #15-00093-C-3 (Kankakee)

Mr. Glorioso moved to grant a final 60-day extension to Intervenor, Village of Bradley. Mr. Freeman seconded the Motion and it carried 4-0.

bb. Armstrong World Industries: #15-00090-I-3 (Kankakee)

Mr. Glorioso moved to grant a final 60-day extension to each of the Intervenors, Bradley S.D. #61 and City of Kankakee. Mr. Freeman seconded the Motion and it carried 4-0.

cc. WS Darley & Co.: #14-03270-I-3 (DuPage)

Mr. Glorioso moved to grant a final 60-day extension to each of the Intervenors, Itasca Community Library Dist., Itasca Fire Protection Dist., Itasca Park District, Itasca S.D. #10, and Lake Park H.S.D. #108. Mr. Freeman seconded the Motion and it carried 4-0.

dd. Christopher Foreman: #15-20171-C-3 (Cook – Norwood Park)

Mr. Glorioso moved to grant a final 60-day extension to each of the Intervenors, Eisenhower Library Dist., Norwood Park Fire Protection Dist., Ridgewood S.D. #234, and Union Ridge S.D. #86. Mr. Freeman seconded the Motion and it carried 4-0.

ee. Johnson Controls Battery Group Inc.: #14-02328-C-3 (Kane)

Mr. Freeman moved to grant a final 90-day extension to Intervenor, Geneva C.U.S.D. #304. Mr. Bilotta seconded the Motion and it carried 4-0.

ff. KV & Sons, LLC Oswego: #15-00561-C-2 (Kendall)

Mr. Freeman moved to grant a final 90-day extension to Intervenor, C.U.S.D. #308. Mr. Bilotta seconded the Motion and it carried 4-0.

gg. Kraft Heinz Foods Co.: #15-00250-I-3 (Madison)

Mr. Freeman moved to grant, a final 90-day extension to Intervenor, Granite City C.U.S.D. #9. Mr. Bilotta seconded the Motion and it carried 4-0.

hh. One Earth Energy, LLC: #15-00723-I-3 (Ford)

Mr. Freeman moved to grant a final 90-days after the final judicial resolution of the 2009 One Earth Energy appeal. Mr. Bilotta seconded the Motion and it carried 4-0.

ii. Anthony Cassello: #11-26089-C-1 (Cook – Thornton)

Mr. Bilotta moved to Vacate Decision and dismiss the appeal. Mr. Freeman seconded the Motion and it carried 4-0.

jj. John Joyce: #11-23218-R-1 (Cook – New Trier)

Mr. Freeman moved to deny the request to vacate decision. Mr. Steffen seconded the Motion and it carried 4-0.

kk. 825 N. Hudson Condo Assoc.: #10-32186-R-1 (Cook – North Chicago)

Mr. Glorioso moved to vacate decision and process the withdrawal request. Mr. Bilotta seconded the Motion and it carried 3-0 with Mr. Freeman recusing.

11. Cary Kochman: #11-21084-R-2 (Cook – New Trier)

Mr. Bilotta moved to deny the Motion to vacate. Mr. Freeman seconded the Motion and it carried 4-0.

mm. Jeffrey Hammes: #11-21027-R-1 (Cook – New Trier) Sander Berman: #11-31752-R-1 (Cook – Northfield)

Mr. Freeman moved to grant the Motion to vacate decisions and process the withdrawal requests in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 4-0.

nn. William Erfurt: #15-00576-R-1 (Will)

Steve & Lisa Zielke: #15-00577-R-1 (Will) Rebecca Rolnik: #15-00578-R-1 (Will) Phillip Mitchell: #15-00579-R-1 (Will) Laura Michals: #15-00580-R-2 (Will) Domonika Marek: #15-00582-R-1 (Will)

William Erfut BCT Properties: #15-00583-R-1 (Will)

Erfurt – BCT Properties: #15-00584-R-1 (Will) Erfurt – BCT Properties: #15-00585-R-1 (Will)

William Erfurt: #15-00586-R-1 (Will) William Erfurt: #15-00587-R-1 (Will)

William Pankiw: #12-23893-C-2 (Cook - Elk Grove) William Pankiw: #11-24226-I-3 (Cook - Elk Grove)

Moved to Agenda Item 3-a.

oo. Welsh Properties: 11-03093-I-3 (DuPage) Welsh Properties: #12-03987-I-3 (DuPage)

Mr. Glorioso moved to grant the Stay in each of the appeals listed above until the 2016 and 2017 assessments are finalized by the DuPage County Board of Review and there are no undervaluation appeals filed with the PTAB for the 2016 and 2017 tax years. Mr. Bilotta seconded the Motion and it carried 4-0.

pp. Jon & Lin Weiss: #11-34045-R-1 (Cook – Northfield)

Mr. Bilotta moved to vacate the decision and process the withdrawal request.

Mr. Steffen seconded the Motion and it carried 4-0.

#### 6. Attachments

#### **Decisions A-F and Z**

As to Attachment A, Mr. Freeman moved to approve Attachment A. Mr. Steffen seconded the Motion and it carried 4-0.

As to Attachment B, Mr. Freeman moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 4-0.

As to Attachment C, Mr. Freeman moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 3-0 with Mr. Glorioso recusing.

As to Attachment D, Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 3-0 with Mr. Freeman recusing.

As to Attachment E, Mr. Freeman moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 3-0 with Mr. Bilotta recusing.

As to Attachment F, Mr. Glorioso moved to approve the attachment. Mr. Freeman seconded the Motion and it carried 3-0 with Mr. Steffen recusing.

As to Attachment Z, Mr. Freeman moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 4-0.

Mr. Freeman moved to withdraw the Motion to approve Attachment B. dated June 14, 2016. Mr. Glorioso seconded the Motion and it carried 4-0.

Mr. Freeman moved to approve Attachment B. dated July 12, 2016. Mr. Glorioso seconded the Motion and it carried 4-0.

## **Workload Report**

Mr. Apostol presented and reviewed the Workload Report. As stated at other meetings, this report reflects open appeals at the beginning of the year, new appeals added during the year, appeals closed during the year and appeals pending at the end of the year. He reported ALJ staff continues to address the backlog of appeals pending before PTAB. He reported staff has produced 22,410 decisions for FY16. He again stated he is working with staff to review current systems in an effort to streamline the decision generating process.

The Board thanked Mr. Apostol and staff for all their effort and hard work in producing 22,410 decisions. This was particularly special in that no travel money was appropriated for staff to conduct hearings to properly service all 102 counties in Illinois. The Board requested that Mr. Apostol convey their gratitude to staff for all their hard work under adverse conditions during the budget impasse of FY16.

#### 7. Other Business

Mr. Apostol presented the Status of Older Open Cook County Appeals. The Board requested additional information regarding the open Macy's appeals for the August 9<sup>th</sup> meeting in Des Plaines.

## 8. Adjournment

Mr. Freeman moved to adjourn the meeting at 11:30 p.m. Mr. Steffen seconded the Motion and it carried 4-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE Executive Director & General Counsel

LGA/dl